

CLARK COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2017**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
<u>FINANCIAL SECTION</u>	
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Notes to the Financial Statement	4
<u>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</u>	
Schedule 1	
Summary of Expenditures – Actual and Budget	12
Schedule 2	
Schedule of Receipts and Expenditures	
2-1 General Fund	13
<u>Special Purpose Funds</u>	
2-2 Special Alcohol Fund	19
2-3 Emergency 911 Fund.....	20
2-4 Wireless 911 Emergency Fund	21
2-5 911 Land/Wireless/VOIP Fund	22
2-6 Special Bridge Fund.....	23
2-7 Employee Benefits Fund.....	24
2-8 Noxious Weed Capital Outlay Fund	25
2-9 Rural Fire District #1 Fund	26
2-10 Rural Fire District #2 Fund	27
2-11 Rural Fire District #3 Fund	28
2-12 Non-Budgeted Special Purpose Funds.....	29
<u>Agency Funds</u>	
Schedule 3	
Summary of Receipts and Disbursements.....	31

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Clark County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Clark County, Kansas as of and for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by Clark County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Clark County, Kansas as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Clark County, Kansas as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and the summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Clark County, Kansas as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated October 30, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2017 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2016, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

September 10, 2018

CLARK COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2017

<u>Fund</u>	<u>Beginning unencumbered cash balance</u>	<u>Prior year canceled encumbrances</u>	<u>Receipts</u>
General	\$ 613,006	\$ -	\$ 3,779,239
Special purpose funds:			
Special alcohol	3,723	-	-
Emergency 911	907	-	-
Wireless 911 emergency	19,216	-	-
911 land/wireless/VOIP	180,116	-	61,670
Special bridge	256,369	-	300,303
Employee benefits	260,966	-	1,057,849
Noxious weed capital outlay	36,882	-	-
Rural fire district #1	4,038	-	88,130
Rural fire district #2	3,116	-	43,878
Rural fire district #3	340	-	1,228
Non-budgeted special purpose funds:			
Special vehicle	14,546	-	16,877
Treasurer's equipment reserve	6,000	-	-
Diversion fee	8,602	-	8,072
P.A.T.F.	4,844	-	598
Special prosecutor's trust	408,042	-	229,800
Special law enforcement trust	1,154,147	-	1,303,947
Special concealed carry license	4,372	-	228
DOJ asset forfeiture	34,106	-	-
Equipment reserve	413,726	-	263,789
Capital improvement	591,623	-	160,000
Special parks & recreation	237	-	-
Bioterrorism grant	1,746	-	9,045
Register of deeds technology	19,933	-	4,556
Treasurer's technology	2,551	-	1,139
Clerk's technology	2,551	-	1,139
Special machinery	202,989	-	314,562
Ambulance capital outlay	38,618	-	-
Registered offenders	-	-	40
Total - excluding agency funds	<u>\$ 4,287,312</u>	<u>\$ -</u>	<u>\$ 7,646,089</u>

Composition of cash balance:
 Checking accounts
 Money market accounts
 Cash and cash items on hand
 Certificates of deposit

Total cash
Agency funds

Total - excluding agency funds

The notes to the financial statement are an integral part of this statement.

STATEMENT 1

Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
\$ 3,769,572	\$ 622,673	\$ 140,705	\$ 763,378
-	3,723	-	3,723
907	-	-	-
8,249	10,967	1,000	11,967
48,590	193,196	-	193,196
36,394	520,278	3,694	523,972
1,044,609	274,206	-	274,206
-	36,882	-	36,882
84,300	7,868	-	7,868
41,500	5,494	-	5,494
1,300	268	-	268
20,150	11,273	-	11,273
-	6,000	-	6,000
-	16,674	-	16,674
333	5,109	-	5,109
301,121	336,721	203	336,924
1,263,508	1,194,586	95,407	1,289,993
-	4,600	-	4,600
-	34,106	-	34,106
67,742	609,773	19,475	629,248
189,209	562,414	-	562,414
-	237	-	237
8,513	2,278	-	2,278
336	24,153	-	24,153
-	3,690	-	3,690
-	3,690	-	3,690
154,194	363,357	154,194	517,551
-	38,618	-	38,618
-	40	-	40
<u>\$ 7,040,527</u>	<u>\$ 4,892,874</u>	<u>\$ 414,678</u>	<u>\$ 5,307,552</u>

\$ 5,531,084
3,924,893
132,974
2,500,000

12,088,951
(6,781,399)
\$ 5,307,552

CLARK COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2017

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Clark County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Clark County Rural Fire District #1 and #2. The Districts, defined as separate taxing entities by applicable state statutes, provide fire protection services to certain unincorporated areas of the County. The costs of providing such services are provided from property taxes assessed by the County to property owners in the District.

Clark County Free Fair. The Free Fair governing body members are appointed by the County Commissioners. The Free Fair is fiscally dependent upon the County because it provides substantial financial support.

Clark County Extension Council. The Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

Pioneer-Krier Museum. The governing body of the Museum is elected from among its members. The Museum is fiscally dependent upon the County because it provides substantial financial support.

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2017:

REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (CONTINUED)

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, etc.).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund and special purpose funds (unless specifically exempted by statute). Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. Budgets were amended for the following funds:

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

<u>Fund</u>	<u>Original budget</u>	<u>Amended budget</u>
General	\$3,035,445	\$4,216,759

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for agency funds and the following special purpose funds:

Special Vehicle	Capital Improvement
Treasurer's Equipment Reserve	Special Park and Recreation
Diversion Fee	Bioterrorism Grant
P.A.T.F.	Register of Deeds Technology
Special Prosecutor's Trust	Treasurer's Technology
Special Law Enforcement Trust	Clerk's Technology
Special Concealed Carry License	Special Machinery
DOJ Asset Forfeiture	Ambulance Capital Outlay
Equipment Reserve	Registered Offenders

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

B. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

B. DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At December 31, 2017, the County's carrying amount of deposits was \$11,955,977 and the bank balance was \$12,094,082. Of the bank balance, \$754,645 was covered by federal depository insurance; \$1,000,000 was collateralized with an irrevocable letter of credit from the Federal Home Loan Bank of Topeka; and, \$10,339,437 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

C. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2017, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital leases:					
Road Hog RH 60200 Issued 3/11/2013 In the amount of \$80,000 At interest rate of 2.40% Maturing 3/11/2018	\$ 33,143	\$ -	\$ 16,375	\$ 16,768	\$ 795
2 John Deere Graders Issued 3/1/2016 In the amount of \$358,618 At interest rate of 2.40% Maturing 12/31/2019	157,546	-	52,040	105,506	4,009
John Deere Grader Issued 12/24/2012 In the amount of \$220,739 At interest rate of 2.66% Maturing 3/1/2018	149,001	-	17,779	131,222	3,977
HVAC System Issued 12/15/2016 In the amount of \$288,001 At interest rate of 2.40% Maturing 12/15/2021	<u>288,001</u>	<u>-</u>	<u>55,365</u>	<u>232,636</u>	<u>6,325</u>
Total	<u>\$ 627,691</u>	<u>\$ -</u>	<u>\$ 141,559</u>	<u>\$ 486,132</u>	<u>\$ 15,106</u>

Current maturities of capital leases and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2018	\$ 257,613	\$ 12,296	\$ 269,909
2019	109,442	5,484	114,926
2020	58,832	2,858	61,690
2021	<u>60,245</u>	<u>1,446</u>	<u>61,691</u>
Total	<u>\$ 486,132</u>	<u>\$ 22,084</u>	<u>\$ 508,216</u>

D. INTERFUND TRANSFERS

Operating transfers were as follow:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
Operating transfers:			
Special vehicle	General	\$ 14,546	KSA 8-145
General	Equipment reserve	263,789	KSA 19-119
General	Special machinery	314,562	KSA 68-141g
General	Special bridge	200,000	KSA 68-141g
General	Capital improvement	<u>160,000</u>	KSA 19-120
		<u>\$ 952,897</u>	
Transfers to related municipal entities:			
General	Free Fair	\$ 14,000	KSA 2-129
General	Extension Council	84,512	KSA 2-610
General	Pioneer-Krier Museum	36,479	KSA 19-2801
Rural Fire District #1	Fire District #1	84,300	KSA 19-3601
Rural Fire District #2	Fire District #2	<u>41,500</u>	KSA 19-3601
		<u>\$ 260,791</u>	

E. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other post-employment benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated absences – The County's policies regarding vacations permit employees to accumulate a maximum of twenty calendar days of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation. All employees on permanent full-time status earn sick leave at the rate of approximately one calendar day per month with a maximum accumulation of sixty days. No allowance for unused sick leave is paid upon termination or resignation; however, upon retirement or death, sick leave will be paid up to a maximum of twenty days.

Section 125 plan – The County offers a Section 125 flexible benefit plan for all employees electing to participate. Participants use this for health insurance premiums, unreimbursed medical, and dependent care expense. The plan is administered by an independent insurance company.

Section 457 deferred compensation plan – The County offers a Section 457 deferred compensation plan to all employees on a voluntary basis. The County does not contribute to the plan.

F. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for KPERS and 19.03% for KP&F for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$98,602 and \$42,522 for KPERS and KP&F, respectively, for the year ended December 31, 2017.

Net pension liability. At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$910,325, and \$424,350 for KP&F. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

G. LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end.

The estimated closure cost is \$567,044 and the estimated post-closure cost is \$625,204. These figures comprise the estimated closure and post-closure cost of \$1,192,248 and are obtained from the 2018 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2018 to June 30, 2019. The permit for 2018 identifies that the remaining volume capacity of the site is 54.5% of the original capacity and that the remaining life of the landfill is estimated to be 68 years. Actual costs may be higher or lower due to inflation or deflation and changes in technology or applicable laws and regulations.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components; financial, public notice, record keeping and reporting, and calculation of costs to be assured.

H. OPERATING LEASES

In February of 2014, the County entered into a seven-year operating lease for two motor graders. The annual cost of the lease is \$29,008. This lease is classified as an operating lease because the County does not expect to exercise the balloon payment option of \$240,000 at the end of the lease, and the equipment will be returned to the lessor.

The following is a yearly schedule of future minimum rental payments under the operating lease agreement:

2018	\$ 29,008
2019	29,008
2020	<u>29,007</u>
Total	<u>\$ 87,023</u>

I. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, will be insignificant.

J. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in public entity risk pools to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded coverage in any of the past three years.

K. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$1,000,000 each and aggregate excess reinsurance provides aggregate coverage up to \$1,000,000 per incident. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file which is \$11,890,349, \$500,000 for liability and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up to \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 10, 2018 the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in the financial statement.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

CLARK COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

<u>Fund</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 4,216,759	\$ -	\$ 4,216,759	\$ 3,769,572	\$ 447,187
Special purpose funds:					
Special alcohol	2,900	-	2,900	-	2,900
Emergency 911	5,726	-	5,726	907	4,819
Wireless 911					
emergency	17,478	-	17,478	8,249	9,229
911 land/wireless/VOIP	50,000	-	50,000	48,590	1,410
Special bridge	270,000	-	270,000	36,394	233,606
Employee benefits	1,234,000	-	1,234,000	1,044,609	189,391
Noxious weed					
capital outlay	66,000	-	66,000	-	66,000
Rural fire district #1	84,300	-	84,300	84,300	-
Rural fire district #2	41,500	-	41,500	41,500	-
Rural fire district #3	1,300	-	1,300	1,300	-
Total	<u>\$ 5,989,963</u>	<u>\$ -</u>	<u>\$ 5,989,963</u>	<u>\$ 5,035,421</u>	<u>\$ 954,542</u>

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 2,265,133	\$ 2,277,062	\$ 2,135,880	\$ 141,182
Intergovernmental	223,426	252,615	202,445	50,170
Licenses, fees, and permits	45,545	41,132	27,000	14,132
Charges for services	235,353	215,927	177,000	38,927
Use of money and property	23,176	47,931	15,000	32,931
In lieu of tax	53,591	246,500	516,752	(270,252)
Damages reimbursed and other	-	699,038	694,562	4,476
Operating transfers in	11,713	14,546	10,000	4,546
Neighborhood revitalization rebate	(9,283)	(15,512)	(25,932)	10,420
Total receipts	2,848,654	3,779,239	\$ 3,752,707	\$ 26,532
Expenditures:				
General government:				
Courthouse general:				
Personal services	41,682	18,972	\$ 41,760	\$ 22,788
Commodities	10,363	99,459	16,700	(82,759)
Contractual services	235,908	187,951	212,700	24,749
Capital outlay	1,119	-	1,100	1,100
Reimbursed expenditures	(15,215)	(71,373)	-	71,373
	273,857	235,009	272,260	37,251
Custodian:				
Personal services	35,609	37,469	39,952	2,483
Commodities	13,676	13,237	14,860	1,623
Contractual services	475	473	540	67
Capital outlay	1,085	497	1,500	1,003
Reimbursed expenditures	(29)	-	-	-
	50,816	51,676	56,852	5,176
County Clerk:				
Personal services	96,416	99,013	95,920	(3,093)
Commodities	2,909	2,014	2,100	86
Contractual services	8,028	9,217	11,030	1,813
Reimbursed expenditures	(48)	-	-	-
	107,305	110,244	109,050	(1,194)

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
County Appraiser:				
Personal services	\$ 69,567	\$ 71,000	\$ 69,160	\$ (1,840)
Commodities	2,411	2,143	4,000	1,857
Contractual services	59,892	68,299	72,340	4,041
Capital outlay	-	-	700	700
Reimbursed expenditures	(1,175)	-	-	-
	<u>130,695</u>	<u>141,442</u>	<u>146,200</u>	<u>4,758</u>
County Treasurer:				
Personal services	96,139	100,949	100,916	(33)
Commodities	1,957	113	4,000	3,887
Contractual services	4,121	4,207	6,750	2,543
Reimbursed expenditures	(25)	(7)	-	7
	<u>102,192</u>	<u>105,262</u>	<u>111,666</u>	<u>6,404</u>
Register of Deeds:				
Personal services	62,624	64,094	65,100	1,006
Commodities	3,611	4,730	5,500	770
Contractual services	9,023	12,239	11,225	(1,014)
	<u>75,258</u>	<u>81,063</u>	<u>81,825</u>	<u>762</u>
District Court:				
Commodities	1,525	993	3,050	2,057
Contractual services	24,635	45,286	39,450	(5,836)
Capital outlay	2,015	3,211	4,500	1,289
Reimbursed expenditures	(4,297)	(3,274)	-	3,274
	<u>23,878</u>	<u>46,216</u>	<u>47,000</u>	<u>784</u>
County Commissioners:				
Personal services	46,446	49,908	49,000	(908)
Commodities	-	11	150	139
Contractual services	1,080	1,567	4,800	3,233
	<u>47,526</u>	<u>51,486</u>	<u>53,950</u>	<u>2,464</u>

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
County Attorney:				
Personal services	\$ 70,795	\$ 50,662	\$ 49,500	\$ (1,162)
Contractual services	17,308	4,523	5,550	1,027
	<u>88,103</u>	<u>55,185</u>	<u>55,050</u>	<u>(135)</u>
County Counselor:				
Personal services	-	23,539	24,000	461
Contractual services	-	13,650	13,750	100
	<u>-</u>	<u>37,189</u>	<u>37,750</u>	<u>561</u>
Election expense:				
Personal services	11,006	10,908	10,870	(38)
Commodities	13,667	3,707	17,100	13,393
Contractual services	14,412	8,450	22,390	13,940
Reimbursed expenditures	(4,430)	-	-	-
	<u>34,655</u>	<u>23,065</u>	<u>50,360</u>	<u>27,295</u>
Conservation District	<u>15,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Tort liability	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
Other general government:				
Miscellaneous	20,735	15,202	-	(15,202)
Total general government	<u>970,020</u>	<u>973,039</u>	<u>1,081,963</u>	<u>108,924</u>
Public safety:				
Sheriff:				
Personal services	363,393	379,473	322,688	(56,785)
Commodities	44,048	58,975	60,900	1,925
Contractual services	52,259	50,601	61,450	10,849
Reimbursed expenditures	(2,634)	(3,170)	-	3,170
	<u>457,066</u>	<u>485,879</u>	<u>445,038</u>	<u>(40,841)</u>

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Emergency preparedness:				
Personal services	\$ 16,339	\$ -	\$ 16,536	\$ 16,536
Commodities	6,971	6,104	4,450	(1,654)
Contractual services	2,108	3,985	4,300	315
Capital outlay	455	-	1,700	1,700
	<u>25,873</u>	<u>10,089</u>	<u>26,986</u>	<u>16,897</u>
Total public safety	<u>482,939</u>	<u>495,968</u>	<u>472,024</u>	<u>(23,944)</u>
Highways and streets:				
Road and bridge:				
Personal services	309,381	324,579	355,365	30,786
Commodities	228,995	232,614	290,800	58,186
Contractual services	109,628	136,436	104,400	(32,036)
Capital outlay	366,995	134,579	334,750	200,171
Reimbursed expenditures	(30,664)	(24,850)	-	24,850
	<u>984,335</u>	<u>803,358</u>	<u>1,085,315</u>	<u>281,957</u>
Noxious weed:				
Personal services	24,462	30,177	36,262	6,085
Commodities	47,024	52,762	50,750	(2,012)
Contractual services	19,771	6,915	12,850	5,935
Capital outlay	3,400	5,763	-	(5,763)
Reimbursed expenditures	(7,240)	(11,665)	(25,000)	(13,335)
	<u>87,417</u>	<u>83,952</u>	<u>74,862</u>	<u>(9,090)</u>
Total highways and streets	<u>1,071,752</u>	<u>887,310</u>	<u>1,160,177</u>	<u>272,867</u>
Health and welfare:				
Ambulance:				
Personal services	24,303	42,968	20,173	(22,795)
Commodities	54,058	52,839	45,150	(7,689)
Contractual services	67,723	53,943	74,917	20,974
Capital outlay	7,777	12,202	22,000	9,798
Reimbursed expenditures	(600)	(2,150)	-	2,150
	<u>153,261</u>	<u>159,802</u>	<u>162,240</u>	<u>2,438</u>

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
County health:				
Personal services	\$ 41,504	\$ 41,547	\$ 57,750	\$ 16,203
Commodities	32,097	36,102	7,500	(28,602)
Contractual services	3,885	5,077	5,300	223
Capital outlay	3,333	-	3,000	3,000
Reimbursed expenditures	(1,351)	-	-	-
	<u>79,468</u>	<u>82,726</u>	<u>73,550</u>	<u>(9,176)</u>
Total health and welfare	<u>232,729</u>	<u>242,528</u>	<u>235,790</u>	<u>(6,738)</u>
Sanitation:				
Personal services	33,120	33,772	35,000	1,228
Commodities	7,175	14,438	24,200	9,762
Contractual services	25,739	49,985	35,800	(14,185)
Capital outlay	-	-	5,500	5,500
Reimbursed expenditures	-	(810)	-	810
	<u>66,034</u>	<u>97,385</u>	<u>100,500</u>	<u>3,115</u>
Total sanitation	<u>66,034</u>	<u>97,385</u>	<u>100,500</u>	<u>3,115</u>
Operating transfers:				
Equipment reserve	-	263,789	275,000	11,211
Capital improvement	-	160,000	231,314	71,314
Special machinery	-	314,562	325,000	10,438
Special bridge	-	200,000	200,000	-
	<u>-</u>	<u>938,351</u>	<u>1,031,314</u>	<u>92,963</u>
Total operating transfers	<u>-</u>	<u>938,351</u>	<u>1,031,314</u>	<u>92,963</u>
Transfers to related municipal entities:				
Free Fair	14,000	14,000	14,000	-
Extension Council	81,512	84,512	84,512	-
Pioneer-Krier Museum	39,305	36,479	36,479	-
	<u>134,817</u>	<u>134,991</u>	<u>134,991</u>	<u>-</u>
Total transfers to related municipal entities	<u>134,817</u>	<u>134,991</u>	<u>134,991</u>	<u>-</u>

CLARK COUNTY, KANSAS**GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Total expenditures	<u>\$ 2,958,291</u>	<u>\$ 3,769,572</u>	<u>\$ 4,216,759</u>	<u>\$ 447,187</u>
Receipts over (under) expenditures	(109,637)	9,667		
Unencumbered cash balance, beginning of year	<u>722,643</u>	<u>613,006</u>	<u>\$ 464,052</u>	<u>\$ 148,954</u>
Unencumbered cash balance, end of year	<u>\$ 613,006</u>	<u>\$ 622,673</u>		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

SPECIAL ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance favorable (unfavorable)
	2016	Actual	Budget	
Receipts:				
Private club liquor tax	\$ 40	\$ -	\$ 696	\$ (696)
Expenditures:				
Health and welfare:				
Contractual services	-	-	\$ 2,900	\$ 2,900
Receipts over (under) expenditures	40	-		
Unencumbered cash, beginning of year	3,683	3,723	\$ 2,213	\$ 1,510
Unencumbered cash, end of year	\$ 3,723	\$ 3,723		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

EMERGENCY 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance favorable (unfavorable)
	2016	Actual	Budget	
Receipts:				
Licenses, fees and permits	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Public safety:				
Contractual services	12,680	907	\$ 5,726	\$ 4,819
Capital outlay	139	-	-	-
Total expenditures	12,819	907	\$ 5,726	\$ 4,819
Receipts over (under) expenditures	(12,819)	(907)		
Unencumbered cash, beginning of year	13,726	907	\$ 5,726	\$ (4,819)
Unencumbered cash, end of year	\$ 907	\$ -		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

WIRELESS 911 EMERGENCY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, fees and permits	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Public safety:				
Contractual services	262	8,249	\$ 17,478	\$ 9,229
Receipts over (under) expenditures	(262)	(8,249)		
Unencumbered cash, beginning of year	19,478	19,216	\$ 17,478	\$ 1,738
Unencumbered cash, end of year	\$ 19,216	\$ 10,967		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

911 LAND/WIRELESS/VOIP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, fees, and permits	\$ 40,303	\$ 61,047	\$ 48,000	\$ 13,047
Other	-	623	-	623
Total receipts	40,303	61,670	<u>\$ 48,000</u>	<u>\$ 13,670</u>
Expenditures:				
Public safety:				
Contractual services	11,770	48,590	<u>\$ 50,000</u>	<u>\$ 1,410</u>
Receipts over (under) expenditures	28,533	13,080		
Unencumbered cash, beginning of year	151,583	180,116	<u>\$ 185,582</u>	<u>\$ (5,466)</u>
Unencumbered cash, end of year	<u>\$ 180,116</u>	<u>\$ 193,196</u>	<u>\$ 183,582</u>	<u>\$ 9,614</u>

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

SPECIAL BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 26,472	\$ 24,219	\$ 22,793	\$ 1,426
Neighborhood revitalization rebate	(110)	(165)	(276)	111
Other	-	76,249	-	76,249
Operating transfer in	-	200,000	-	200,000
Total receipts	<u>26,362</u>	<u>300,303</u>	<u>\$ 22,517</u>	<u>\$ 277,786</u>
Expenditures:				
Highways and streets:				
Contractual services	7,074	36,394	\$ 270,000	\$ 233,606
Reimbursed expenditures	<u>(505)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>6,569</u>	<u>36,394</u>	<u>\$ 270,000</u>	<u>\$ 233,606</u>
Receipts over (under) expenditures	19,793	263,909		
Unencumbered cash, beginning of year	<u>236,576</u>	<u>256,369</u>	<u>\$ 247,483</u>	<u>\$ 8,886</u>
Unencumbered cash, end of year	<u>\$ 256,369</u>	<u>\$ 520,278</u>		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 1,029,643	\$ 1,065,283	\$ 1,015,159	\$ 50,124
Neighborhood revitalization rebate	(4,295)	(7,434)	(12,428)	4,994
Total receipts	1,025,348	1,057,849	<u>\$ 1,002,731</u>	<u>\$ 55,118</u>
Expenditures:				
General government:				
Personal services	1,050,540	1,044,609	<u>\$ 1,234,000</u>	<u>\$ 189,391</u>
Receipts over (under) expenditures	(25,192)	13,240		
Unencumbered cash, beginning of year	286,158	260,966	<u>\$ 231,269</u>	<u>\$ 29,697</u>
Unencumbered cash, end of year	<u>\$ 260,966</u>	<u>\$ 274,206</u>		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance favorable (unfavorable)
	2016	Actual	Budget	
Receipts:				
Transfer from general	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Highways and streets:				
Capital outlay	29,924	-	\$ 66,000	\$ 66,000
Receipts over (under) expenditures	(29,924)	-		
Unencumbered cash, beginning of year	66,806	36,882	\$ 66,806	\$ (29,924)
Unencumbered cash, end of year	\$ 36,882	\$ 36,882	\$ 806	\$ 36,076

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

RURAL FIRE DISTRICT #1 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 103,310	\$ 88,131	\$ 84,149	\$ 3,982
Neighborhood revitalization rebate	(253)	(201)	(307)	106
Other	-	200	-	200
Total receipts	103,057	88,130	<u>\$ 83,842</u>	<u>\$ 4,288</u>
Expenditures:				
Transfer to related municipal entity	102,083	84,300	<u>\$ 84,300</u>	<u>\$ -</u>
Receipts over (under) expenditures	974	3,830		
Unencumbered cash, beginning of year	3,064	4,038	<u>\$ 458</u>	<u>\$ 3,580</u>
Unencumbered cash, end of year	<u>\$ 4,038</u>	<u>\$ 7,868</u>		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

RURAL FIRE DISTRICT #2 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes	\$ 43,049	\$ 43,922	\$ 41,160	\$ 2,762
Neighborhood revitalization rebate	(211)	(143)	(524)	381
Other	-	99	-	99
Total receipts	42,838	43,878	<u>\$ 40,636</u>	<u>\$ 3,242</u>
Expenditures:				
Transfer to related municipal entity	41,475	41,500	<u>\$ 41,500</u>	<u>\$ -</u>
Receipts over (under) expenditures	1,363	2,378		
Unencumbered cash, beginning of year	1,753	3,116	<u>\$ 864</u>	<u>\$ 2,252</u>
Unencumbered cash, end of year	<u>\$ 3,116</u>	<u>\$ 5,494</u>		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

RURAL FIRE DISTRICT #3 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance favorable (unfavorable)
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	
Receipts:				
Taxes	\$ 1,331	\$ 1,228	<u>\$ 1,167</u>	<u>\$ 61</u>
Expenditures:				
Public safety:				
Appropriations	<u>1,208</u>	<u>1,300</u>	<u>\$ 1,300</u>	<u>\$ -</u>
Receipts over (under) expenditures	123	(72)		
Unencumbered cash, beginning of year	<u>217</u>	<u>340</u>	<u>\$ 133</u>	<u>\$ 207</u>
Unencumbered cash, end of year	<u>\$ 340</u>	<u>\$ 268</u>		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended December 31, 2017

	Special vehicle	Treasurer's equipment reserve	Diversion fee	P.A.T.F.	Special prosecutor's trust	Special law enforcement trust
Receipts:						
State and federal aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, fees and permits	16,877	-	8,072	598	-	-
Fines and forfeitures	-	-	-	-	229,800	1,240,583
Other	-	-	-	-	-	63,364
Operating transfers	-	-	-	-	-	-
Total receipts	<u>16,877</u>	<u>-</u>	<u>8,072</u>	<u>598</u>	<u>229,800</u>	<u>1,303,947</u>
Expenditures:						
General government	5,604	-	-	333	-	-
Public safety	-	-	-	-	301,121	1,263,508
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Operating transfers	<u>14,546</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>20,150</u>	<u>-</u>	<u>-</u>	<u>333</u>	<u>301,121</u>	<u>1,263,508</u>
Receipts over (under) expenditures	(3,273)	-	8,072	265	(71,321)	40,439
Unencumbered cash, beginning of year	<u>14,546</u>	<u>6,000</u>	<u>8,602</u>	<u>4,844</u>	<u>408,042</u>	<u>1,154,147</u>
Unencumbered cash, end of year	<u>\$ 11,273</u>	<u>\$ 6,000</u>	<u>\$ 16,674</u>	<u>\$ 5,109</u>	<u>\$ 336,721</u>	<u>\$ 1,194,586</u>

Special concealed carry license	DOJ asset forfeiture	Equipment reserve	Capital improvement	Special parks and recreation	Bioterrorism grant	Register of Deeds technology
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,045	\$ -
228	-	-	-	-	-	4,556
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	263,789	160,000	-	-	-
228	-	263,789	160,000	-	9,045	4,556
-	-	67,742	189,209	-	-	336
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	8,513	-
-	-	-	-	-	-	-
-	-	67,742	189,209	-	8,513	336
228	-	196,047	(29,209)	-	532	4,220
4,372	34,106	413,726	591,623	237	1,746	19,933
\$ 4,600	\$ 34,106	\$ 609,773	\$ 562,414	\$ 237	\$ 2,278	\$ 24,153

CLARK COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2017

	Treasurer's technology	Clerk's technology	Special machinery	Ambulance capital outlay	Registered offenders	Total
Receipts:						
State and federal aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,045
Licenses, fees and permits	1,139	1,139	-	-	-	32,609
Fines and forfeitures	-	-	-	-	-	1,470,383
Other	-	-	-	-	40	63,404
Operating transfers	-	-	314,562	-	-	738,351
Total receipts	1,139	1,139	314,562	-	40	2,313,792
Expenditures:						
General government	-	-	-	-	-	263,224
Public safety	-	-	-	-	-	1,564,629
Highways and streets	-	-	154,194	-	-	154,194
Health and welfare	-	-	-	-	-	8,513
Operating transfers	-	-	-	-	-	14,546
Total expenditures	-	-	154,194	-	-	2,005,106
Receipts over (under) expenditures	1,139	1,139	160,368	-	40	308,686
Unencumbered cash, beginning of year	2,551	2,551	202,989	38,618	-	2,908,633
Unencumbered cash, end of year	\$ 3,690	\$ 3,690	\$ 363,357	\$ 38,618	\$ 40	\$ 3,217,319

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2017

<u>Fund</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
County Clerk	\$ 84	\$ 448	\$ 532	\$ -
Register of Deeds	-	47,428	47,428	-
District court	21,522	124,172	143,652	2,042
Law library	1,816	2,891	3,154	1,553
Sheriff	-	77,121	77,121	-
Tax collections	5,730,490	9,700,976	9,515,492	5,915,974
Tax accounts	1,513	6,095,076	6,055,697	40,892
Motor vehicle fees and sales tax collections	8,372	252,182	254,346	6,208
Drivers license fees	1,165	4,968	4,982	1,151
Fish and game licenses and hatchery fees	1	80	80	1
Clark County 2007 NRP	-	71,359	71,359	-
Seized drug funds	346,183	1,936,277	1,468,882	813,578
Total	<u>\$ 6,111,146</u>	<u>\$ 18,312,978</u>	<u>\$ 17,642,725</u>	<u>\$ 6,781,399</u>

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